

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1-5. (Canceled)

6. (Currently Amended) A method of manufacturing a magnetoresistive device substructure used for manufacturing a magnetoresistive device incorporating: a magnetoresistive element; and a soft magnetic layer covering the magnetoresistive element and having at least one of functions of introducing a signal magnetic flux to the magnetoresistive element and inducing a bias magnetic field thereto, the method comprising the steps of:

forming the magnetoresistive element and an indicator having a shape similar to the magnetoresistive element and located in a specific position with respect to the magnetoresistive element; and

forming the soft magnetic layer in a specific position by aligning with the position of the indicator while observing the indicator.

7. (Previously Presented) The method according to claim 6 wherein the indicator is a dummy element having a configuration similar to that of the magnetoresistive element and being incapable of functioning as the magnetoresistive element.

8. (Original) The method according to claim 6 wherein, in the step of forming the soft magnetic layer, a dummy layer is formed at the same time as the soft magnetic layer, the dummy layer being located in a specific position with respect to the soft magnetic layer and located off the indicator.

9. (Original) The method according to claim 6, further comprising the step of forming an overcoat layer covering the soft magnetic layer and having an opening located in a portion corresponding to the indicator.

10. (Original) The method according to claim 6, further comprising the steps of:

forming an overcoat layer covering the soft magnetic layer and the indicator; and

forming an opening of the overcoat layer by selectively etching a portion of the overcoat layer that corresponds to the indicator.

11. (Original) The method according to claim 10, further comprising the step of forming a film for stopping reactive ion etching on the indicator prior to the step of forming the overcoat layer, wherein

the opening is formed through the reactive ion etching in the step of forming the opening.

12. (Original) The method according to claim 6 wherein the indicator is located in a position at which the substructure is divided to fabricate the magnetoresistive device.

13-16. (Canceled)

17. (Currently Amended) A method of manufacturing a magnetoresistive device incorporating: a magnetoresistive element; and a soft magnetic layer covering the magnetoresistive element and having at least one of functions of introducing a signal magnetic flux to the magnetoresistive element and inducing a bias magnetic field thereto, the method comprising the steps of:

forming the magnetoresistive element and an indicator having a shape similar to the magnetoresistive element and located in a specific position with respect to the magnetoresistive element; and

forming the soft magnetic layer in a specific position by aligning with the position of the indicator while observing the indicator.

18. (Previously Presented) The method according to claim 17 wherein the indicator is a dummy element having a configuration similar to that of the magnetoresistive element and being incapable of functioning as the magnetoresistive element.

19. (Original) The method according to claim 17 wherein, in the step of forming the soft magnetic layer, a dummy layer is formed at the same time as the soft magnetic layer, the dummy layer being located in a specific position with respect to the soft magnetic layer and located off the indicator.

20. (Original) The method according to claim 17, further comprising the step of forming an overcoat layer covering the soft magnetic layer and having an opening located in a portion corresponding to the indicator.

21. (Original) The method according to claim 17, further comprising the steps of:

forming an overcoat layer covering the soft magnetic layer and the indicator; and

forming an opening of the overcoat layer by selectively etching a portion of the overcoat layer that corresponds to the indicator.

22. (Original) The method according to claim 21, further comprising the step of forming a film for stopping reactive ion etching on the indicator prior to the step of forming the overcoat layer, wherein

the opening is formed through the reactive ion etching in the step of forming the opening.

23. (Original) The method according to claim 17 wherein the indicator is located in a position at which a magnetoresistive device substructure used for manufacturing the magnetoresistive device is divided to fabricate the magnetoresistive device.

24. (Canceled)



25. (Currently Amended) A method of manufacturing a micro device including a first patterned thin film and a second patterned thin film covering the first patterned thin film, the method comprising the steps of:

forming the first patterned thin film and an indicator having a shape similar to the first patterned thin film and located in a specific position with respect to the first patterned thin film; and

forming the second patterned thin film in a specific position by aligning with the position of the indicator while observing the indicator.

CJ

Concluded